



# Trustees' Financial Summary

FY2015-16

Submit ID: 0981-58120059

56 Yellowstone County

0981 Elysian Elem

## Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

*This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.*

- Trustees are responsible for ensuring the accuracy and prompt submission of this report.
- Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.
- Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.
- This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.

## Certification

**Business Manager/Clerk:** Roger Heimbigner **Phone #:** (406) 530-9040

(Signature)

(Date)

**Chair, Board of Trustees:** Gary Hogan

(Signature)

(Date)

**County Superintendant** Sherry Long

(Signature)

(Date)

## Software

Accounting Package: Tyler Technologies (CSA/Infinite Visions)

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

**Electronic filers are not required to send the cover page to OPI.**



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## Project Reporter Codes

<b>PRC</b>	<b>Title</b>	<b>Program Type</b>	<b>Project Number</b>	<b>CFDA#</b>
310	School Food Breakfast	FEDERAL		10.553
335	Medicaid	STATE	State	State
412	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A140675	84.358A
413	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A130675	84.358A
420	Title I Accountability	FEDERAL	05609813216	84.348A
456	IDEA Part B (Trans from Coop)	FEDERAL	0569707716	84.027A
910	Budget Amendment			

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## Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE		(01)	(10)	(11)	(12)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	134,586.43	30,611.46		41,052.07
02	Taxes Receivable - Real and Personal (120-149)	18,848.65	1,962.92		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				203.92
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	153,435.08	32,574.38		41,255.99
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	18,848.65	1,962.92		
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	134,586.43	30,611.46		41,255.99
52	<b>TOTAL FUND BALANCE/EQUITY</b>	134,586.43	30,611.46		41,255.99
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	153,435.08	32,574.38		41,255.99

# Trustees' Financial Summary

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## Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
<b>ASSETS, LIABILITIES, AND FUND BALANCE</b>					
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	17.90	49,872.91	34,016.77	26,705.75
02	Taxes Receivable - Real and Personal (120-149)	518.55			277.02
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	536.45	49,872.91	34,016.77	26,982.77
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	518.55			277.02
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	17.90	49,872.91	34,016.77	26,705.75
52	<b>TOTAL FUND BALANCE/EQUITY</b>	17.90	49,872.91	34,016.77	26,705.75
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	536.45	49,872.91	34,016.77	26,982.77

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## Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				0.19
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				0.19
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				0.19
52	<b>TOTAL FUND BALANCE/EQUITY</b>				0.19
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				0.19

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## Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

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## Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	73,477.97			11,608.36
02	Taxes Receivable - Real and Personal (120-149)	270.85			12,780.88
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	73,748.82			24,389.24
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	270.85			12,780.88
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	73,477.97			11,608.36
52	<b>TOTAL FUND BALANCE/EQUITY</b>	73,477.97			11,608.36
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	73,748.82			24,389.24

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## Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	129,054.76	113,239.08		
02	Taxes Receivable - Real and Personal (120-149)		163.34		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	129,054.76	113,402.42		
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)		163.34		
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	129,054.76	113,239.08		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	129,054.76	113,239.08		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	129,054.76	113,402.42		



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## Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

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## Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

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## Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			28,440.03	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			28,440.03	
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts			28,440.03	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			28,440.03	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			28,440.03	

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## Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	21,069.18	85,608.52		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	21,069.18	85,608.52		
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	21,069.18	85,608.52		
25	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>	21,069.18	85,608.52		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	21,069.18	85,608.52		



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## Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## Balance Sheet

		Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(95)		
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	581,813.56	834,222.84
	1190 Penalties and Interest on Taxes	713.23	1,352.88
	1510 Interest Earnings	1,000.00	1,100.00
	1900 Other Revenue from Local Sources	760.71	187.05
	3110 Direct State Aid	667,002.68	776,730.85
	3111 Quality Educator	62,361.00	68,766.17
	3112 At Risk Student	6,274.15	6,159.52
	3113 Indian Education For All	5,059.20	5,387.04
	3114 American Indian Achievement Gap	5,800.00	5,740.00
	3115 State Spec Ed Allowable Cost Pymt to Districts	37,758.00	39,009.60
	3116 Data For Achievement	3,720.00	5,160.00
	3118 Natural Resource Development	4,687.11	7,975.01
	3444 State School Block Grant	72,220.77	72,220.77
	3446 SB96 Block Grant Reimbursement	21,818.03	0.00
	6100 Material Prior Period Revenue Adjustments	3,296.71	90.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>1,474,285.15</b>	<b>1,824,101.73</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	656,910.90	711,198.52
			2XX	Personal Services - Employee Benefits	5,829.31	61,683.79
			3XX	Purchased Professional and Technical Services	3,096.97	3,484.00
			4XX	Purchased Property Services	0.00	2,042.00
			5XX	Other Purchased Services	0.00	13,215.06
			6XX	Supplies and Materials	45,672.56	126,879.33
		221X	Improvement of Instruction Services			
			1XX	Personal Services - Salaries	33,987.00	42,478.00
			2XX	Personal Services - Employee Benefits	95.88	5,933.93
			3XX	Purchased Professional and Technical Services	7,736.00	8,175.00
			5XX	Other Purchased Services	14,509.29	9,677.73
			6XX	Supplies and Materials	1,207.02	1,294.66
		222X	Educational Media Services			
			1XX	Personal Services - Salaries	14,446.50	35,910.00
			2XX	Personal Services - Employee Benefits	40.74	194.25
			6XX	Supplies and Materials	97.85	5,903.00

# Trustees' Financial Summary

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**56 Yellowstone County**

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
		<b>23XX</b>	<b>Support Services - General Administration</b>		
		1XX	Personal Services - Salaries	71,267.16	68,702.69
		2XX	Personal Services - Employee Benefits	156.13	6,192.15
		3XX	Purchased Professional and Technical Services	7,811.87	21,552.54
		4XX	Purchased Property Services	44,084.07	19,656.59
		5XX	Other Purchased Services	4,659.21	7,690.21
		6XX	Supplies and Materials	29,411.78	29,802.35
		810	Dues and Fees	3,496.00	3,192.00
		<b>24XX</b>	<b>Support Services - School Administration</b>		
		1XX	Personal Services - Salaries	65,017.50	69,135.60
		2XX	Personal Services - Employee Benefits	172.44	6,149.37
		5XX	Other Purchased Services	1,496.46	1,062.80
		6XX	Supplies and Materials	3,154.90	2,287.60
		810	Dues and Fees	554.00	850.00
		<b>25XX</b>	<b>Support Services - Business</b>		
		1XX	Personal Services - Salaries	20,360.78	25,168.04
		2XX	Personal Services - Employee Benefits	69.22	135.56
		3XX	Purchased Professional and Technical Services	22,680.00	23,520.00
		5XX	Other Purchased Services	12,921.36	21,231.00
		810	Dues and Fees	150.00	150.00
		<b>26XX</b>	<b>Operation and Maintenance of Plant Services</b>		
		1XX	Personal Services - Salaries	57,923.81	88,843.11
		2XX	Personal Services - Employee Benefits	1,720.98	24,124.57
		3XX	Purchased Professional and Technical Services	8,585.22	8,404.32
		4XX	Purchased Property Services	88,656.71	98,766.71
		5XX	Other Purchased Services	110.05	0.00
		6XX	Supplies and Materials	22,526.03	31,465.37
		7XX	Property and Equipment Acquisition	62,184.79	18,717.85
	<b>280</b>		<b>Special Education - Local and State</b>		
		<b>1XXX</b>	<b>Instruction</b>		
		1XX	Personal Services - Salaries	63,175.50	61,278.17
		2XX	Personal Services - Employee Benefits	140.70	298.01
		3XX	Purchased Professional and Technical Services	0.00	365.77
		6XX	Supplies and Materials	2,957.08	1,366.60
		<b>62XX</b>	<b>Resources Transferred to Other School Districts or Cooperatives</b>		
		920	Resources Transferred to Other School Districts or Cooperatives	7,373.45	7,534.94
	<b>720</b>		<b>School Sponsored Athletics</b>		
		<b>35XX</b>	<b>Extracurricular - Athletics</b>		
		1XX	Personal Services - Salaries	8,300.00	8,300.00
		2XX	Personal Services - Employee Benefits	67.24	640.10
		6XX	Supplies and Materials	791.45	257.21





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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	910	Food Services				
		31XX	Food Services			
			1XX Personal Services - Salaries	49,320.04	40,595.32	
			2XX Personal Services - Employee Benefits	1,543.64	3,055.65	
	910	Budget Amendment				
		1XX	Regular Education Programs - Elementary/Secondary			
			1XXX Instruction			
			1XX Personal Services - Salaries	9,269.53	49,363.59	
			2XX Personal Services - Employee Benefits	0.00	10,000.00	
			6XX Supplies and Materials	0.00	7,000.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,455,739.12	1,794,925.06	

Schedule Of Changes Worksheet					Fund Code 01	
Beginning Fund Balance					105,409.76	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,824,101.73	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,794,925.06	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					134,586.43	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance 10 - Transportation Fund

### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	82,539.03	87,647.79
	1190 Penalties and Interest on Taxes	91.43	158.11
	2220 County On-Schedule Trans Reimb	8,459.02	9,266.00
	3210 State On-Schedule Trans Reimb	8,459.02	9,266.00
	3444 State School Block Grant	4,615.28	4,615.28
	3446 SB96 Block Grant Reimbursement	1,889.75	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>106,053.53</b>	<b>110,953.18</b>

### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		23XX	Support Services - General Administration		
			1XX Personal Services - Salaries	12,132.54	12,425.04
			2XX Personal Services - Employee Benefits	24.90	237.45
		25XX	Support Services - Business		
			1XX Personal Services - Salaries	5,090.08	6,291.96
			2XX Personal Services - Employee Benefits	17.34	33.86
		27XX	Student Transportation Services		
			5XX Other Purchased Services	82,208.84	84,655.41
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>99,473.70</b>	<b>103,643.72</b>

### Schedule Of Changes Worksheet Fund Code 10

Beginning Fund Balance	23,302.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	110,953.18	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	103,643.72	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	30,611.46	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 12 - School Food Services Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 12
PRC	Revenue	2015 Value	2016 Value
	1611 National School Lunch Program	49,095.17	59,080.55
	3220 State Food Services Match	400.72	203.92
	4550 Federal Child Nutrition	56,287.04	61,826.55
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>105,782.93</b>	<b>121,111.02</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 12
PRC	Program	Function	Object	2015 Value	2016 Value
	910	Food Services			
		31XX	Food Services		
			1XX Personal Services - Salaries	14,000.00	28,996.05
			2XX Personal Services - Employee Benefits	106.76	750.57
			5XX Other Purchased Services	570.00	0.00
			6XX Supplies and Materials	67,133.73	89,874.62
			810 Dues and Fees	0.00	114.85
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				81,810.49	119,736.09

Schedule Of Changes Worksheet					Fund Code 12
Beginning Fund Balance					39,881.06 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					121,111.02 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					119,736.09 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					41,255.99 (5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance 13 - Tuition Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 13
PRC	Revenue	2015 Value	2016 Value	
	1110 District Tax Levy	8,543.72	24,533.89	
	1190 Penalties and Interest on Taxes	7.73	33.04	
	1510 Interest Earnings	0.00	67.21	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		8,551.45	24,634.14	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 13
PRC	Program	Function	Object	2015 Value	2016 Value
	280 Special Education - Local and State				
		1XXX Instruction			
			5XX Other Purchased Services	24,930.00	26,108.80
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				24,930.00	26,108.80

Schedule Of Changes Worksheet					Fund Code 13
Beginning Fund Balance					1,492.56 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					24,634.14 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					26,108.80 (3)
Increase/Decrease of Reserve for Inventories					
	This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
	This Year	0.00	Less Last Year	0.00 (4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					17.90 (5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 14 - Retirement Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 14

PRC	Revenue	2015 Value	2016 Value
	2240 County Retirement Distribution	186,660.77	192,196.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>186,660.77</u>	<u>192,196.00</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 14

PRC	Program	Function	Object	2015 Value	2016 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	104,606.19	122,764.97
		<b>221X Improvement of Instruction Services</b>			
			2XX Personal Services - Employee Benefits	5,429.64	7,000.42
		<b>222X Educational Media Services</b>			
			2XX Personal Services - Employee Benefits	2,370.64	5,917.77
		<b>23XX Support Services - General Administration</b>			
			2XX Personal Services - Employee Benefits	14,759.92	14,404.46
		<b>24XX Support Services - School Administration</b>			
			2XX Personal Services - Employee Benefits	10,715.08	11,393.65
		<b>25XX Support Services - Business</b>			
			2XX Personal Services - Employee Benefits	3,816.27	4,741.46
		<b>26XX Operation and Maintenance of Plant Services</b>			
			2XX Personal Services - Employee Benefits	7,756.06	13,877.86
	<b>280 Special Education - Local and State</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	8,340.63	8,682.48
	<b>610 Adult Continuing Education Programs</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	971.01	987.07
	<b>720 School Sponsored Athletics</b>				
		<b>35XX Extracurricular - Athletics</b>			
			2XX Personal Services - Employee Benefits	1,265.58	1,202.59
	<b>910 Food Services</b>				
		<b>31XX Food Services</b>			
			2XX Personal Services - Employee Benefits	9,599.29	10,357.25
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>169,630.31</u>	<u>201,329.98</u>



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## Schedule Of Changes Worksheet

**Fund Code 14**

Beginning Fund Balance					59,006.89	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					192,196.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					201,329.98	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					49,872.91	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 15 - Miscellaneous Programs Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 15

PRC	Revenue	2016 Value
335	Medicaid	
	3355 Medicaid - Miscellaneous	2,813.02
412	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	23,969.00
413	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	5,181.47
420	Title I Accountability	
	4200 Title I, Part A, Improving Basic Programs	47,614.00
456	IDEA Part B (Trans from Coop)	
	5700 Resources Transferred from Other School Districts or Cooperatives	2,352.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		81,929.49

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
310	School Food Breakfast				
	910 Food Services				
		31XX Food Services			
			6XX Supplies and Materials		4,000.00
			310 Subtotal		4,000.00
412	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)				
	412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)				
		1XXX Instruction			
			6XX Supplies and Materials		23,969.00
			412 Subtotal		23,969.00
413	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)				
	412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)				
		1XXX Instruction			
			6XX Supplies and Materials		5,181.47
			413 Subtotal		5,181.47
420	Title I Accountability				
	420 Title I, Part A, Improving Basic Programs				
		1XXX Instruction			
			1XX Personal Services - Salaries		40,702.04
			2XX Personal Services - Employee Benefits		6,911.51
			420 Subtotal		47,613.55



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## Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
456	IDEA Part B (Trans from Coop)				
	456	IDEA, Part B, Children with Disabilities			
		1XXX	Instruction		
			1XX Personal Services - Salaries		2,352.00
			456 Subtotal		2,352.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					83,116.02

## Schedule Of Changes Worksheet Fund Code 15

Beginning Fund Balance					35,203.30 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					81,929.49 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					83,116.02 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					34,016.77 (5)

## Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
310 School Food Breakfast	0.00	4,000.00	-4,000.00
335 Medicaid	2,813.02	0.00	2,813.02
412 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	23,969.00	23,969.00	0.00
413 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	5,181.47	5,181.47	0.00
420 Title I Accountability	47,614.00	47,613.55	0.45
456 IDEA Part B (Trans from Coop)	2,352.00	2,352.00	0.00
<b>Total</b>	<b>81,929.49</b>	<b>83,116.02</b>	<b>-1,186.53</b>





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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 17 - Adult Education Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 17

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	12,139.40	13,482.06
	1190 Penalties and Interest on Taxes	11.53	23.91
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>12,150.93</b>	<b>13,505.97</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 17

PRC	Program	Function	Object	2015 Value	2016 Value
	<b>610 Adult Continuing Education Programs</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	8,705.50	9,683.00
			2XX Personal Services - Employee Benefits	22.12	537.51
			5XX Other Purchased Services	0.00	713.17
			6XX Supplies and Materials	4,549.30	1,401.68
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>13,276.92</b>	<b>12,335.36</b>

#### Schedule Of Changes Worksheet

Fund Code 17

Beginning Fund Balance	25,535.14	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	13,505.97	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	12,335.36	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00      Less Last Year                      0.00      (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                      0.00      Less Last Year                      0.00      (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	26,705.75	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 28 - Technology Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	12,705.55	13,056.94
	1190 Penalties and Interest on Taxes	15.58	23.76
	1510 Interest Earnings	400.00	500.00
	3281 State Technology Aid	1,533.90	1,600.31
	3445 State Combined Fund School Block Grant	0.00	37,804.76
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>14,655.03</u>	<u>52,985.77</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			6XX Supplies and Materials	<u>34,539.59</u>	<u>6,391.83</u>
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>34,539.59</u>	<u>6,391.83</u>

#### Schedule Of Changes Worksheet Fund Code 28

Beginning Fund Balance	26,884.03	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	52,985.77	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	6,391.83	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00      Less Last Year                      0.00      (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                      0.00      Less Last Year                      0.00      (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	73,477.97	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 50 - Debt Service Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 50

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	602,642.29	551,194.62
	1190 Penalties and Interest on Taxes	775.49	1,053.90
	1510 Interest Earnings	1,000.00	1,000.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>604,417.78</b>	<b>553,248.52</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 50

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		51XX	General Obligation Bonds, Special Assessments and Interest		
			840 Principal On Debt	305,000.00	277,168.96
			850 Interest on Debt	264,400.00	261,752.57
			860 Agent Fees/Issuance Costs	500.00	315.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>569,900.00</b>	<b>539,236.53</b>

#### Schedule Of Changes Worksheet

Fund Code 50

Beginning Fund Balance	-2,403.63	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	553,248.52	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	539,236.53	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	11,608.36	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 60 - Building Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 60
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	37,343.52	5,000.00
	1900 Other Revenue from Local Sources	55,474.00	3,002.00
	5110 Sale of Bonds	0.00	705,000.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>92,817.52</b>	<b>713,002.00</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 60
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		25XX	Support Services - Business		
			5XX Other Purchased Services	0.00	5,000.00
		26XX	Operation and Maintenance of Plant Services		
			3XX Purchased Professional and Technical Services	0.00	5,899.02
			4XX Purchased Property Services	0.00	4,410.00
			6XX Supplies and Materials	102,909.66	223,004.92
		4XXX	Facilities Acquisition and Construction Services		
			7XX Property and Equipment Acquisition	5,954,728.07	1,321,777.40
	999	Undistributed			
		9999	Undistributed		
			892 Material Prior Period Expenditure Adjustments	6,165.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>6,063,802.73</b>	<b>1,560,091.34</b>

Schedule Of Changes Worksheet					Fund Code 60
Beginning Fund Balance					976,144.10 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					713,002.00 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,560,091.34 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					129,054.76 (5)



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 61 - Building Reserve Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 61

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	482.36	504.88
	1190 Penalties and Interest on Taxes	0.11	2.83
	1510 Interest Earnings	0.00	500.00
	3445 State Combined Fund School Block Grant	37,804.76	0.00
	3447 SB96 Combined Block Grant Reimbursement	27,356.39	0.00
	6100 Material Prior Period Revenue Adjustments	6,165.00	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>71,808.62</b>	<b>1,007.71</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 61

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		26XX	Operation and Maintenance of Plant Services		
			4XX Purchased Property Services	5,333.52	0.00
			6XX Supplies and Materials	4,253.44	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>9,586.96</b>	<b>0.00</b>

#### Schedule Of Changes Worksheet

Fund Code 61

Beginning Fund Balance	112,231.37	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,007.71	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	113,239.08	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 84 - Student Extracurricular Activities Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 84

PRC	Revenue	2015 Value	2016 Value
	1XXX Revenues from Student Activities	36,428.02	34,961.14
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>36,428.02</u>	<u>34,961.14</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 84

PRC	Program	Function	Object	2015 Value	2016 Value
	7XX Extracurricular Athletics and Activities				
		3XXX Operation of Non-Educational Services			
			XXX Student Extracurricular	33,135.78	38,248.69
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>33,135.78</u>	<u>38,248.69</u>

#### Schedule Of Changes Worksheet

Fund Code 84

Beginning Fund Balance	31,727.58	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	34,961.14	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	38,248.69	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	28,440.03	(5)

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## Detail Expenditure

<b>Fund</b>	<b>Account</b>		<b>Description</b>	<b>2015 Value</b>	<b>2016 Value</b>
XX	210	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	260	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	280	1XXX	112 Certified Teacher Staff Salaries	28,893.00	30,976.00
XX	39X	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	427	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	432	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	451	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	452	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	456	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	457	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	458	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	1XXX	112 Certified Teacher Staff Salaries	669,800.71	758,859.95
XX	XXX	1XXX	640 Textbooks and Other Printed Materials - No On-line Services	1,944.69	36,121.49
XX	XXX	1XXX	650 Periodicals - Not On-Line Subscriptions	679.37	1,360.99
XX	XXX	26XX	41X Energy Utility Services	56,180.39	60,459.66
XX	XXX	4XXX	710 Land	0.00	0.00
XX	XXX	4XXX	715 Land Improvements	0.00	0.00
XX	XXX	4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX	4XXX	725 Major Construction Services	5,954,728.07	1,321,777.40
XX	XXX	4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX	4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX	XXXX	561 Tuition to Other School Districts Within the State	24,930.00	26,108.80
XX	XXX	XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX	XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



# Trustees' Financial Summary

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## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	39,009.60
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	39,009.60

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	13,003.20
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	56,173.83
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	96,952.29
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

### **Note to District:**

*If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).*

### **Remember:**

*The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.*

*Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.*

**Percentage of Special Ed Funding FY2018 Maximum Budget: 82%**



# Trustees' Financial Summary

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## Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	61,278.17	0.00	0.00	0.00	0.00
280	1XXX	2XX	298.01	0.00	0.00	0.00	0.00
280	1XXX	3XX	365.77	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	26,108.80	0.00	0.00	0.00
280	1XXX	6XX	1,366.60	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	7,534.94	0.00	0.00	0.00	0.00
<b>Totals</b>			70,843.49	26,108.80	0.00	0.00	0.00

96,952.29

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.  
ARM 10.16.3136

\*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

# Trustees' Financial Summary

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## Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

<b>Governmental</b>	<b>Begining Balance</b>	<b>Adjust- ments</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
Land	722,188.00	0.00	0.00	0.00	722,188.00
Buildings	1,190,611.00	0.00	9,413,056.00	0.00	10,603,667.00
Machinery and Equipment	168,950.00	12,185.00	242,460.00	0.00	423,595.00
Construction in Progress	8,997,883.00	0.00	0.00	8,997,883.00	0.00
Totals at Historical Cost	11,079,632.00	12,185.00	9,655,516.00	8,997,883.00	11,749,450.00
Depreciation					
Building Accum	452,320.00	-1.00	110,110.00	0.00	562,429.00
Machinery and Equipment Accum	120,644.00	145.00	26,927.00	0.00	147,716.00
Total Accumulated Depreciation	572,964.00	144.00	137,037.00	0.00	710,145.00
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	10,506,668.00	12,041.00	9,518,479.00	8,997,883.00	11,039,305.00

\* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

\*\* Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

\*\*\* Has comments.

# Trustees' Financial Summary

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## Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
<b>Governmental Activities *</b>							
Compensated Absences	16,046.25	30,099.38	0.00	0.00	46,145.63	4,614.56	41,531.07
Total Governmental Activity							
Non-bond Long-Term Liabilities	16,046.25	30,099.38	0.00	0.00	46,145.63	4,614.56	41,531.07
<b>Bond(s)</b>							
05/30/2013	8,765,000.00	0.00	190,000.00	0.00	8,575,000.00	195,000.00	8,380,000.00
08/18/2015	0.00	705,000.00	86,492.94	0.00	618,507.06	174,057.05	444,450.01
Total Governmental Activity							
Bond Long-Term Liabilities	8,765,000.00	705,000.00	276,492.94	0.00	9,193,507.06	369,057.05	8,824,450.01

\* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

\*\* Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



# Trustees' Financial Summary

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## Net Pension Liability FY2016

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
<b>Governmental</b>				
Net Pension - PERS	154,411.96	26,550.73	0.00	180,962.69
Net Pension - TRS	1,044,080.00	25,124.00	0.00	1,069,204.00